

**COMBINING AND INDIVIDUAL  
FINANCIAL STATEMENTS AND SCHEDULES**



**General Fund  
Comparative Balance Sheets**

**City of Manchester, New Hampshire  
June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b><u>Assets</u></b>		
<b>Assets</b>		
Cash and cash equivalents	\$ 66,318,323	\$ 74,646,353
Restricted cash and cash equivalents	3,711,382	4,798,675
Investments	546,316	516,599
Receivables, net of allowances for collection losses	21,233,357	20,278,656
Prepaid items	1,271	3,397
Due from other funds	12,106,319	3,043,323
Inventories	709,034	595,338
Land held for resale	2,555,000	
<b>Total Assets</b>	<b><u>\$ 107,181,002</u></b>	<b><u>\$ 103,882,341</u></b>
<b><u>Liabilities and Fund Equity</u></b>		
<b>Liabilities</b>		
Accounts and warrants payable	\$ 3,665,829	\$ 4,580,659
Accrued liabilities	2,547,998	2,879,740
Insurance claims payable	835,000	621,964
Due to Manchester School District	27,657,908	24,419,382
Unearned revenue	18,801,918	18,207,297
Taxes collected in advance	29,623,456	28,107,837
<b>Total Liabilities</b>	<b><u>83,132,109</u></b>	<b><u>78,816,879</u></b>
<b>Fund Equity</b>		
Fund balances		
Reserved for		
Encumbrances	1,342,259	1,427,053
Inventory	709,034	595,339
Advances	1,743,447	1,700,039
Workers' compensation	2,388,525	2,715,004
Land held for resale	2,555,000	
Designated for		
Health insurance	956,761	1,933,868
General liability insurance	1,079,644	1,349,058
Special revenue	2,052,686	3,713,345
Tax rate stabilization		641,904
Revenue stabilization	10,098,844	9,633,625
Unreserved		
Undesignated fund balance	1,122,693	1,356,227
<b>Total Fund Equity</b>	<b><u>24,048,893</u></b>	<b><u>25,065,462</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 107,181,002</u></b>	<b><u>\$ 103,882,341</u></b>

**General Fund  
Comparative Statements of Revenues,  
Expenditures and Changes in Fund Balances**

**City of Manchester, New Hampshire  
Year Ended June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b><u>Revenues</u></b>		
Taxes	\$ 65,843,620	\$ 62,989,526
Federal and state grants and aid	9,111,635	8,075,517
Nonenterprise charges for sales and services	4,688,142	4,690,757
Licenses and permits	21,964,114	21,452,411
Interest	1,398,584	735,622
Other	11,859,982	11,608,537
<b>Total Revenues</b>	<b>114,866,077</b>	<b>109,552,370</b>
<b><u>Expenditures</u></b>		
Current:		
General government	21,652,439	19,639,015
Public safety	41,272,573	39,325,628
Health and sanitation	2,958,017	2,810,741
Highway and streets	22,185,782	21,222,075
Welfare	1,185,782	1,271,988
Education	2,461,374	2,417,556
Parks and recreation	3,435,608	3,203,765
Debt service:		
Principal retirement	9,832,097	9,630,629
Interest	7,721,471	5,856,376
<b>Total Expenditures</b>	<b>112,705,143</b>	<b>105,377,773</b>
<b>Excess of revenues over expenditures</b>	<b>2,160,934</b>	<b>4,174,597</b>
<b><u>Other Financing Sources (Uses)</u></b>		
Proceeds of refunding bonds	73,516,645	24,490,273
Payment to refunded bond escrow agent	(82,354,058)	(24,276,368)
Proceeds from premium of refunding bonds	10,059,239	-
Deferred cost of issuance	(1,087,631)	-
Transfers in	2,881,013	335,539
Transfers out	(6,192,711)	(2,467,476)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,177,503)</b>	<b>(1,918,032)</b>
 Net Change in Fund Balance	 (1,016,569)	 2,256,565
<b>Fund Balance, beginning of year</b>	<b>25,065,462</b>	<b>22,808,897</b>
<b>Fund Balance, end of year</b>	<b><u>\$ 24,048,893</u></b>	<b><u>\$ 25,065,462</u></b>

**General Fund  
Schedule of Revenues and Transfers in -  
Budget and Actual (Budget Basis)**

**City of Manchester, New Hampshire  
Year Ended June 30, 2005**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><u>Taxes</u></b>				
Property tax	64,923,264	64,923,264	63,830,825	(1,092,439)
Boat tax	40,000	40,000	38,103	(1,897)
Cable franchise fee	1,000,000	1,000,000	1,158,850	158,850
Cost on deferred tax	25,000	25,000	27,340	2,340
Cost on tax title	28,000	28,000	20,316	(7,684)
Interest on tax	250,000	250,000	304,394	54,394
Interest on tax lien	315,000	315,000	224,613	(90,387)
Railroad tax	3,500	3,500	3,610	110
Tax lien	60,000	60,000	86,845	26,845
<b>Total Taxes</b>	<b>66,644,764</b>	<b>66,644,764</b>	<b>65,694,896</b>	<b>(949,868)</b>
<b><u>Federal and State Grants and Aid</u></b>				
CIP/federal capital	227,000	227,000	161,990	(65,010)
FEMA			259,539	259,539
Highway block grant	1,662,974	1,662,974	1,736,479	73,505
Home Investment Program	-	-	42,155	42,155
Landfill closure	21,372	21,372	218,177	196,805
Lieu of tax - Carpenter Center	50,000	50,000	51,466	1,466
Lieu of tax - MHRA	193,700	193,700	179,153	(14,547)
Lieu of tax - other	526,277	526,277	567,475	41,198
Medicare reimbursement	30,000	30,000	-	(30,000)
Meals & rooms tax	454,927	454,927	454,927	-
Preventive health	40,000	40,000	-	(40,000)
Revenue Sharing Distribution	3,955,713	3,955,713	3,955,713	-
Traffic reimbursement	25,000	25,000	25,530	530
<b>Total Federal and State Grants and Aid</b>	<b>7,186,963</b>	<b>7,186,963</b>	<b>7,652,604</b>	<b>465,641</b>
<b><u>Nonenterprise Charges for Sales and Services</u></b>				
Cemetery - Care of lot and grave	13,000	13,000	23,093	10,093
Cemetery - Cement container	27,000	27,000	23,968	(3,032)
Cemetery - Internment	108,150	108,150	112,055	3,905
Cemetery - Tomb storage	800	800	-	(800)
Cemetery - Sale of mausoleum	13,000	13,000	15,400	2,400
City Clerk - Certified record	214,000	214,000	217,428	3,428
City Clerk - Certified record, state share	(141,000)	(141,000)	(141,861)	(861)
City Clerk - Late fee	2,500	2,500	4,019	1,519
City Clerk - Political filing fee	100	100	20	(80)
City Clerk - UCC financing statement	35,000	35,000	27,684	(7,316)
City Clerk - Vending machine commission	75	75	65	(10)
Finance - Wage assignment fee	1,800	1,800	1,839	39
Fire - Alarm permit	248,000	248,000	274,155	26,155
Fire - Central station monitoring	22,000	22,000	24,062	2,062
Fire - Day care inspection	2,000	2,000	1,250	(750)
Fire - False alarm	80,000	80,000	129,207	49,207
Fire - Hazardous inspection fee	3,000	3,000	3,750	750
Fire - Review of life safety code plan	1,500	1,500	5,725	4,225
Fire - Sprinkler system review	12,000	12,000	31,475	19,475

(continued)

General Fund  
Schedule of Revenues and Transfers in -  
Budget and Actual (Budget Basis)

City of Manchester, New Hampshire  
Year Ended June 30, 2005  
(Continued)

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><u>Nonenterprise Charges for</u></b>				
<b><u>Sales and Services (Continued)</u></b>				
Fire - Standby fee	1,000	1,000	1,725	725
Fire - Telephone dialer fee	700	700	725	25
Health - Day care health inspection	500	500	590	90
Health - Immunization reimbursement	-	-	10,075	10,075
Highway - Bid fee	1,500	1,500	2,645	1,145
Highway - Delay rent on landfill	35,000	35,000	24,039	(10,961)
Highway - Drop-off Center	550,000	550,000	490,415	(59,585)
Highway - Grade certification	5,600	5,600	3,225	(2,375)
Highway - Inspection fee	60,000	60,000	29,775	(30,225)
Highway - Maintenance	500	500	11,293	10,793
Highway - Sewer tap fee	95,000	95,000	70,550	(24,450)
Highway - Hackett Hill sewer recovery	-	-	48,614	48,614
Highway - Wellington sewer recovery	-	-	30,377	30,377
Highway - Youngsville sewer recovery	-	-	5,670	5,670
Human resources - Examination fee	23,500	23,500	8,429	(15,071)
Information systems - Department supplies	-	-	6,663	6,663
Parks - Concessions, rentals, bids	200	200	5,720	5,520
Parks - Softball fee	-	-	2,490	2,490
Planning - Site plan fee	75,000	75,000	55,228	(19,772)
Planning - Sub-Division fee	13,000	13,000	12,875	(125)
Planning - Zoning variance	27,000	27,000	37,690	10,690
Police/Fire - Accident/investigation report	64,000	64,000	67,266	3,266
Police - Auction	15,000	15,000	3,480	(11,520)
Police - Booting fee	13,000	13,000	20,090	7,090
Police - Building violation fine	20,000	20,000	11,800	(8,200)
Police - Court parking fine	8,500	8,500	4,530	(3,970)
Police - District court fine	45,000	45,000	66,704	21,704
Police - Dog license fee	12,500	12,500	16,475	3,975
Police - Expired meter parking ticket	1,116,492	1,116,492	1,161,859	45,367
Police - Extra detail administrative	95,000	95,000	100,579	5,579
Police - Fingerprint	9,000	9,000	10,405	1,405
Police - Photograph sale	2,600	2,600	2,353	(247)
Police - Listed agent fee	12,500	12,500	18,525	6,025
Police - Towing fine	5,000	5,000	5,135	135
Police - Witness fee	95,100	95,100	97,177	2,077
Tax collector - auto registration parking	114,000	114,000	228,034	114,034
Tax collector - Fee duplicate tax receipt	5,000	5,000	4,752	(248)
Tax collector - Motor vehicle title fee	58,000	58,000	58,495	495
Tax collector - Municipal agent fee	200,000	200,000	196,654	(3,346)
Traffic - Parking downtown meters & reserve	1,227,000	1,227,000	932,848	(294,152)
Traffic - Parking meter hoods revenue	30,000	30,000	29,237	(763)
Various - Bounced check fee	10,400	10,400	11,709	1,309
Various - Research fee	15,300	15,300	19,599	4,299
Various - Photocopy	8,950	8,950	8,289	(661)
<b>Total Nonenterprise Charges for Sales and Services</b>	<b>4,713,767</b>	<b>4,713,767</b>	<b>4,688,142</b>	<b>(25,625)</b>

General Fund  
Schedule of Revenues and Transfers in -  
Budget and Actual (Budget Basis)

City of Manchester, New Hampshire  
Year Ended June 30, 2005  
(Continued)

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><u>Licenses and Permits</u></b>				
Tax collector - Auto registration	15,150,000	15,150,000	15,194,741	44,741
Building - Certificate of compliance	230,000	230,000	212,529	(17,471)
Building - Building permit	1,357,600	1,357,600	1,366,017	8,417
Building - Electric permit	230,000	230,000	232,235	2,235
Building - Elevator permit	2,000	2,000	3,525	1,525
Building - Heating permit	135,000	135,000	171,357	36,357
Building - Plumbing permit	90,000	90,000	95,227	5,227
Building - Sign permit	25,000	25,000	25,065	65
Building - Yard sale permit	5,500	5,500	4,435	(1,065)
City Clerk - Amusement license	14,000	14,000	26,750	12,750
City Clerk - Dog license	52,000	52,000	55,638	3,638
City Clerk - Dog license, state share	(4,700)	(4,700)	(4,540)	160
City Clerk - Employment office license	500	500	50	(450)
City Clerk - Marriage license	43,000	43,000	43,290	290
City Clerk - Marriage license, state share	(39,500)	(39,500)	(36,670)	2,830
City Clerk - Mechanical device license	185,000	185,000	157,390	(27,610)
City Clerk - Peddler license	11,000	11,000	17,268	6,268
City Clerk - Second hand license	2,500	2,500	644	(1,856)
City Clerk - Sunday permit	80,000	80,000	90,776	10,776
City Clerk - Taxi license	10,000	10,000	9,550	(450)
Fire - Central station annual permit	3,000	3,000	4,000	1,000
Health - Bathing facility permit	8,000	8,000	8,875	875
Health - Food permit	145,000	145,000	141,710	(3,290)
Health - Septic permit	4,000	4,000	4,385	385
Highway - Encumbrance permit	8,500	8,500	7,500	(1,000)
Highway - Excavation permit	130,000	130,000	116,400	(13,600)
Highway - Pipe layer certification	3,000	3,000	2,150	(850)
Highway - Reclamation trust fund	327,811	327,811	303,773	(24,038)
Highway - Road Resurfacing	607,000	607,000	578,886	(28,114)
Police - Alarm permit	51,300	51,300	65,025	13,725
Police - Blasting permit	700	700	700	-
Police - Gun permit	7,500	7,500	4,720	(2,780)
Police - Place of assembly permit	28,000	28,000	28,950	950
Police - Towing license	13,250	13,250	13,562	312
Traffic - Parking fees	3,276,027	3,276,027	3,018,201	(257,826)
<b>Total Licenses and Permits</b>	<b>22,191,988</b>	<b>22,191,988</b>	<b>21,964,114</b>	<b>(227,874)</b>
<b><u>Interest</u></b>				
Income from invested funds	1,000,000	1,000,000	1,398,585	398,585

General Fund  
Schedule of Revenues and Transfers in -  
Budget and Actual (Budget Basis)

City of Manchester, New Hampshire  
Year Ended June 30, 2005  
(Continued)

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><u>Other Revenues</u></b>				
Building - Restitution from prior year	4,000	4,000	1,951	(2,049)
Building - Administration	-	-	642	642
Building - Sale of code	50	50	695	645
City Solicitor - Worker's comp. reimb.	355,918	355,918	366,311	10,393
Finance - Airport reimbursement	50,000	50,000	24,824	(25,176)
Finance - Debt Recovery Baseball	155,055	155,055	155,055	-
Finance - Debt Recovery Livingston Park	25,000	25,000	25,000	-
Finance - Lease payments - baseball	750,000	750,000	750,000	-
Health - HIV education reimbursement	69,000	69,000	-	(69,000)
Health - Immunization reimbursement	70,000	70,000	1,551	(68,449)
Health - Lead Poisoning	35,000	35,000	-	(35,000)
Health - STD reimbursement	25,000	25,000	-	(25,000)
Health - TB reimbursement	83,000	83,000	-	(83,000)
Highway - Fuel reimbursements	13,000	13,000	19,598	6,598
Highway - Easement right	-	-	(15,000)	(15,000)
Highway / Traffic - Scrap metal and salvage	11,000	11,000	22,843	11,843
MEDO - Wall St. Tower refinance	70,000	70,000	88,626	18,626
Police - Cruiser rental	5,000	5,000	8,419	3,419
Police - Extra detail revolving fund	7,000	7,000	10,041	3,041
Police - Employee benefit reimbursement	-	-	36	36
Tax collector - Excess receipt	-	-	323,870	323,870
Traffic - Repair traffic signals admin.	5,000	5,000	25,751	20,751
Traffic - Repair traffic signals labor	5,000	5,000	7,490	2,490
Various - Data processing	41,982	41,982	32,411	(9,571)
Various - Maps, prints, etc.	10,000	10,000	6,940	(3,060)
Various - Miscellaneous	56,850	56,850	90,921	34,071
Various - Reimbursement O/T salary	31,706	31,706	33,810	2,104
Various - telephone reimb.	250	250	192	(58)
Welfare - Benefit recoveries	85,000	85,000	94,215	9,215
MSD chargebacks	7,860,408	7,860,408	7,332,699	(527,709)
<b>Total Other Revenues</b>	<b>9,824,219</b>	<b>9,824,219</b>	<b>9,408,891</b>	<b>(415,328)</b>
<b>Total Revenues</b>	<b>111,561,701</b>	<b>111,561,701</b>	<b>110,807,232</b>	<b>(754,469)</b>
Transfers in	350,100	350,100	325,016	(25,084)
<b>Total Transfers in</b>	<b>350,100</b>	<b>350,100</b>	<b>325,016</b>	<b>(25,084)</b>
<b>Total Revenues and Transfers in</b>	<b>111,911,801</b>	<b>111,911,801</b>	<b>111,132,248</b>	<b>(779,553)</b>





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General Fund  
Schedule of Expenditures, Encumbrances and  
Other Financing Uses - Budget and Actual (Budget Basis) with comparative totals for 2004

	Salaries & Wages	Employee Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services
<b>General Government</b>					
Aldermen	\$ 66,919	\$ 84,965			\$ 155
Assessors	505,679	134,640		\$ 3,200	12,945
Building	1,027,114	352,411		4,060	51,017
City Clerk	780,888	228,476		18,140	269,078
City Solicitor	719,305	537,114	\$ 338		242,434
Civic Contribution					
Conservation	10,840				
Economic Development Office	101,489	28,720		969	16,377
Elderly Services	172,103	69,895	20,670	4,342	28,625
Finance	776,530	205,057	187,725	41,641	29,148
Information Systems	1,085,038	364,844	14,104	483,648	84,106
Mayor	204,651	64,761			4,921
MCTV	307,342	26,400			
Nondepartmental					
Non-city Program					
Human Resources	589,727	1,422,325	40,673		22,529
Planning	674,721	189,391		1,540	3,649
Building Maintenance	855,016	295,447	4,171	338,208	3,949,908
Tax Collector	488,674	158,174	14,811	535	32,815
Youth Services	391,040	108,946	1,430	10,400	9,945
<b>Total General Government</b>	<b>8,757,076</b>	<b>4,271,566</b>	<b>283,922</b>	<b>906,683</b>	<b>4,757,652</b>
<b>Public Safety</b>					
Fire	14,353,517	4,606,773	15,676	287,745	176,634
Police	14,363,706	4,141,014	7,039	342,942	290,198
<b>Total Public Safety</b>	<b>28,717,223</b>	<b>8,747,787</b>	<b>22,715</b>	<b>630,687</b>	<b>466,832</b>
<b>Health and Sanitation</b>					
Health	2,089,695	707,599	2,562	14,927	24,702
<b>Total Health and Sanitation</b>	<b>2,089,695</b>	<b>707,599</b>	<b>2,562</b>	<b>14,927</b>	<b>24,702</b>
<b>Highway and Streets</b>					
Highway	8,379,772	3,010,351	2,856	4,707,527	203,524
Traffic	752,301	262,795	29,172	1,203,763	606,977
<b>Total Highway and Streets</b>	<b>9,132,073</b>	<b>3,273,146</b>	<b>32,028</b>	<b>5,911,290</b>	<b>810,501</b>
<b>Welfare</b>					
Welfare	460,074	150,982	176,610	2,466	39,643
<b>Total Welfare</b>	<b>460,074</b>	<b>150,982</b>	<b>176,610</b>	<b>2,466</b>	<b>39,643</b>
<b>Education</b>					
MSD					
Library	1,577,300	508,191	76,120	13,707	
<b>Total Education</b>	<b>1,577,300</b>	<b>508,191</b>	<b>76,120</b>	<b>13,707</b>	<b>-</b>
<b>Parks and Recreation</b>					
Parks & Recreation	1,909,369	539,472	1,012	107,258	91,137
<b>Total Parks and Recreation</b>	<b>1,909,369</b>	<b>539,472</b>	<b>1,012</b>	<b>107,258</b>	<b>91,137</b>
<b>Debt Service</b>					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Debt Service</b>					
<b>Total Expenditures</b>	<b>52,642,810</b>	<b>18,198,743</b>	<b>594,969</b>	<b>7,587,018</b>	<b>6,190,467</b>
<b>Other Financing Uses</b>					
Community improvement program	-	-	-	-	-
<b>Total Other Financing Uses</b>					
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 52,642,810</b>	<b>\$ 18,198,743</b>	<b>\$ 594,969</b>	<b>\$ 7,587,018</b>	<b>\$ 6,190,467</b>

Supplies & Materials	Capital Outlay	Miscellaneous	2005 Total Commitments	2005 Revised Budget	Commitments vs Revised Budget Variance	2005 Original Budget	2004 Total Commitments
\$ 5,576	\$ 9,671	\$ 1,805	\$ 152,039	\$ 152,039	\$ -	\$ 154,031	\$ 140,533
7,135		929	673,516	691,439	17,923	706,661	609,214
15,445	7,590	60,798	1,442,666	1,442,667	1	1,430,571	1,325,544
11,315		28,424	1,380,415	1,380,415		1,294,153	1,350,785
		146,183	1,538,930	990,365	(548,565)	1,005,238	1,428,696
485		825	146,183	146,184	1	145,450	142,386
1,759		1,553	12,150	14,522	2,372	14,522	4,774
		76	150,867	224,682	73,815	229,989	147,374
10,899	556	83,298	295,711	296,393	682	290,412	308,349
37,681	(3,383)	884	1,334,854	1,338,604	3,750	1,356,995	1,348,618
1,070			2,066,922	2,097,776	30,854	2,140,588	2,020,816
			275,403	284,370	8,967	290,173	275,100
		83,738	417,480	417,480		426,000	400,749
		1,344,647	1,344,647	3,005,030	1,660,383	2,256,785	1,519,853
		68,134	68,134	68,134		68,089	68,089
6,044	326	5,364	2,086,988	1,011,203	(1,075,785)	1,031,840	670,854
1,157		(275)	870,183	882,157	11,974	893,233	885,596
404,024	27,693	269,107	6,143,574	6,337,767	194,193	6,363,195	5,525,294
3,657		59	698,725	710,507	11,782	732,560	692,295
5,831	2,502	7,333	537,427	550,180	12,753	561,408	525,480
<b>512,078</b>	<b>44,955</b>	<b>2,102,882</b>	<b>21,636,814</b>	<b>22,041,914</b>	<b>405,100</b>	<b>21,391,893</b>	<b>19,390,399</b>
439,621	224,288	20,176	20,124,430	20,124,430		20,086,007	19,335,880
461,699	25,223	141,026	19,772,847	19,813,024	40,177	20,219,898	18,947,313
<b>901,320</b>	<b>249,511</b>	<b>161,202</b>	<b>39,897,277</b>	<b>39,937,454</b>	<b>40,177</b>	<b>40,305,905</b>	<b>38,283,193</b>
94,531	880	18,726	2,953,622	3,183,162	229,540	3,253,176	2,810,998
<b>94,531</b>	<b>880</b>	<b>18,726</b>	<b>2,953,622</b>	<b>3,183,162</b>	<b>229,540</b>	<b>3,253,176</b>	<b>2,810,998</b>
1,648,283	5,082	1,002,744	18,960,139	19,008,690	48,551	19,027,975	18,133,337
269,218		5,509	3,129,735	3,129,736	1	3,162,348	3,230,211
<b>1,917,501</b>	<b>5,082</b>	<b>1,008,253</b>	<b>22,089,874</b>	<b>22,138,426</b>	<b>48,552</b>	<b>22,190,323</b>	<b>21,363,548</b>
3,211		370,268	1,203,254	1,222,126	18,872	1,247,067	1,272,095
<b>3,211</b>		<b>370,268</b>	<b>1,203,254</b>	<b>1,222,126</b>	<b>18,872</b>	<b>1,247,067</b>	<b>1,272,095</b>
282,927		220	2,458,465	2,464,747	6,282	2,560,557	2,427,041
<b>282,927</b>	<b>-</b>	<b>220</b>	<b>2,458,465</b>	<b>2,464,747</b>	<b>6,282</b>	<b>2,560,557</b>	<b>2,427,041</b>
364,441	49,217	355,818	3,417,724	3,417,725	1	3,484,633	3,241,144
<b>364,441</b>	<b>49,217</b>	<b>355,818</b>	<b>3,417,724</b>	<b>3,417,725</b>	<b>1</b>	<b>3,484,633</b>	<b>3,241,144</b>
-	-	9,832,096	9,832,096	9,833,050	954	9,833,050	9,630,629
-	-	7,721,471	7,721,471	7,725,100	3,629	7,725,100	5,856,376
		17,553,567	17,553,567	17,558,150	4,583	17,558,150	15,487,005
<b>4,076,009</b>	<b>349,645</b>	<b>21,570,936</b>	<b>111,210,597</b>	<b>111,963,704</b>	<b>753,107</b>	<b>111,991,704</b>	<b>104,275,423</b>
-	-	1,911,665	1,911,665	1,929,665	18,000	1,901,665	1,612,215
		1,911,665	1,911,665	1,929,665	18,000	1,901,665	1,612,215
<b>\$ 4,076,009</b>	<b>\$ 349,645</b>	<b>\$ 23,482,601</b>	<b>\$ 113,122,262</b>	<b>\$ 113,893,369</b>	<b>\$ 771,107</b>	<b>\$ 113,893,369</b>	<b>\$ 105,887,638</b>



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**CITY OF MANCHESTER, NEW HAMPSHIRE**  
**Comprehensive Annual Financial Report**  
**Year Ended June 30, 2004**

**Nonmajor Governmental Funds**

**Special Revenue Funds** are to account for revenues legally restricted for specific expenditures.

**HUD Section 108 Fund** - to account for Housing Urban Development Programs that qualify for funding under Section 108.

**Cash Special Projects Fund** - to account for cash funded special programs, administered by City Departments.

**CDBG** - to account for various Community Development Block Grant funded programs.

**Other Grant Fund** - to account for all other Federal, State and private grants for special programs administered by City departments.

**Civic Center** - to account for a portion of the Meals and Rooms Tax distribution from the State of New Hampshire to help fund a City owned civic center.

**Revolving Loan Fund** - to account for a loan program funded by CDBG funds.

**Expendable Trust Fund** - to account for contributions and income received from various revenue sources for non-capital and capital reserve funds.

**Permanent Funds** are to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

**Cemetery Trust Fund** - to account for assets, contributions and income earned on investments used to maintain the City's cemeteries and endowment funds, as well as for other purposes deemed appropriate by the Trustees.

**Library Trust Fund** - to account for contributions and income earned on investments used to maintain the City's library. The principal of the Trust is preserved with income used to add to the City's library resources.

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**Nonmajor Governmental Funds  
Combining Balance Sheet**

	Special Revenue			
	HUD Section 108 Fund	Cash Special Projects Fund	CDBG Fund	Other Grants Fund
<b><u>Assets</u></b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 408,057	\$ 2,320,959		\$ 2,405,567
Restricted cash and cash equivalents				2,915,087
Investments				
Receivables, net of allowances for collection losses	6,121,369		\$ 607,705	656,085
Due from other funds	4,483			
<b>Total Assets</b>	<b><u>\$ 6,533,909</u></b>	<b><u>\$ 2,320,959</u></b>	<b><u>\$ 607,705</u></b>	<b><u>\$ 5,976,739</u></b>
<b><u>Liabilities and Fund Equity</u></b>				
<b>Liabilities</b>				
Accounts and warrants payable	\$ 6,490,000	\$ 193,688	\$ 298,491	\$ 248,815
Accrued liabilities		7,641	7,081	1,044,564
Due to other funds	43,909		385,606	314,098
Unearned revenue				2,168,908
<b>Total Liabilities</b>	<b><u>6,533,909</u></b>	<b><u>201,329</u></b>	<b><u>691,178</u></b>	<b><u>3,776,385</u></b>
<b>Fund Equity</b>				
Fund balances				
Reserved for				
Encumbrances		40,755	399,202	738,308
Cemetery and other trust funds				
Library				
Unreserved				
Undesignated fund balance		2,078,875	(482,675)	1,462,046
<b>Total Fund Equity (Deficit)</b>		<b><u>2,119,630</u></b>	<b><u>(83,473)</u></b>	<b><u>2,200,354</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 6,533,909</u></b>	<b><u>\$ 2,320,959</u></b>	<b><u>\$ 607,705</u></b>	<b><u>\$ 5,976,739</u></b>



Special Revenue			Permanent Funds		
Civic Center Fund	Revolving Loan Fund	Expendable Trust Fund	Cemetery Trust	Library Trust	Total
\$ 661,551	\$ 2,069 166,300	\$ 10,905 1,030,045	\$ 222,521 13,942,083	\$ 43,880 126,715 2,702,222	\$ 5,413,958 18,841,781 2,702,222
	25,443	187	455	12,623	7,423,867 4,483
<b>\$ 661,551</b>	<b>\$ 193,812</b>	<b>\$ 1,041,137</b>	<b>\$ 14,165,059</b>	<b>\$ 2,885,440</b>	<b>\$ 34,386,311</b>
	\$ 2,384		\$ 630		\$ 7,231,624 1,061,670 743,613 2,168,908
	<b>2,384</b>		<b>630</b>		<b>11,205,815</b>
\$ 117,144			\$ 14,164,429	\$ 2,885,440	1,178,265 14,281,573 2,885,440
\$ 544,407	191,428	\$ 1,041,137			4,835,218
<b>661,551</b>	<b>191,428</b>	<b>1,041,137</b>	<b>14,164,429</b>	<b>2,885,440</b>	<b>23,180,496</b>
<b>\$ 661,551</b>	<b>\$ 193,812</b>	<b>\$ 1,041,137</b>	<b>\$ 14,165,059</b>	<b>\$ 2,885,440</b>	<b>\$ 34,386,311</b>

**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes in Fund Balances**

		<b>Special Revenue</b>		
	<b>HUD Section 108 Fund</b>	<b>Cash Special Projects Fund</b>	<b>CDBG Fund</b>	<b>Other Grant Fund</b>
<b><u>Revenues</u></b>				
Federal and state grants and aid			\$ 3,595,682	\$ 4,785,973
Nonenterprise charges for sales and services				12,013
Interest				663
Contributions				
Net loss on sale of securities				
Other				1,314,165
<b>Total Revenues</b>			<b>3,595,682</b>	<b>6,112,814</b>
<b><u>Expenditures</u></b>				
Current:				
General government		\$ 1,523,811	1,949,482	2,439,850
Public safety		70,887		1,582,680
Health and sanitation		5,544	44,217	1,834,384
Highway and streets		800,539	1,051,240	191,773
Welfare				135,290
Education				
Parks and recreation		253,690	180,122	179,074
Cemetery Trust				
Investment management fee				
<b>Total Expenditures</b>		<b>2,654,471</b>	<b>3,225,061</b>	<b>6,363,051</b>
<b>Excess (deficiency) of revenues over expenditures</b>		<b>(2,654,471)</b>	<b>370,621</b>	<b>(250,237)</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in		6,946,521		
Transfers out		(2,590,853)		
<b>Total Other Financing Sources (Uses)</b>		<b>4,355,668</b>		
 Net Change in Fund Balance		1,701,197	370,621	(250,237)
 <b>Fund Balance (Deficit), beginning of year</b>	<b>-</b>	<b>418,433</b>	<b>(454,094)</b>	<b>2,450,591</b>
 <b>Fund Balance (Deficit), end of year</b>	<b>\$ -</b>	<b>\$ 2,119,630</b>	<b>\$ (83,473)</b>	<b>\$ 2,200,354</b>

Special Revenue			Permanent Funds		Total
Civic Center Fund	Revolving Loan Fund	Expendable Trust	Cemetery Trust	Library Trust	
\$ 3,154,674					\$ 11,536,329
					12,013
11,551	\$ 16,830	\$ 37,816	\$ 399,858	\$ 95,280	561,998
			81,291	27,778	109,069
			425,894	27,420	453,314
183,590		41,792			1,539,547
<b>3,349,815</b>	<b>16,830</b>	<b>79,608</b>	<b>907,043</b>	<b>150,478</b>	<b>14,212,270</b>
3,154,674		300,177			9,367,994
					1,653,567
					1,884,145
					2,043,552
					135,290
				97,482	97,482
					612,886
			26,100		26,100
			14,183	16,640	30,823
<b>3,154,674</b>		<b>300,177</b>	<b>40,283</b>	<b>114,122</b>	<b>15,851,839</b>
<b>195,141</b>	<b>16,830</b>	<b>(220,569)</b>	<b>866,760</b>	<b>36,356</b>	<b>(1,639,569)</b>
113,046					7,059,567
			(300,100)		(2,890,953)
<b>113,046</b>			<b>(300,100)</b>		<b>4,168,614</b>
308,187	16,830	(220,569)	566,660	36,356	2,529,045
<b>353,364</b>	<b>174,598</b>	<b>1,261,706</b>	<b>13,597,769</b>	<b>2,849,084</b>	<b>20,651,451</b>
<b>\$ 661,551</b>	<b>\$ 191,428</b>	<b>\$ 1,041,137</b>	<b>\$ 14,164,429</b>	<b>\$ 2,885,440</b>	<b>\$ 23,180,496</b>



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**CITY OF MANCHESTER, NEW HAMPSHIRE**  
**Comprehensive Annual Financial Report**  
**Year Ended June 30, 2004**

**Enterprise Funds** - to account for the operations of the City that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis will be recovered or financed primarily through user charges.

**Recreation Fund** - to account for certain operations of the Parks and Recreation Department related to the revenue generating recreational facilities owned by the City. These facilities included a ski area, a golf course, a stadium and two ice skating rinks.

**Aggregation Fund** - to account for revenues and expenditures incurred in procuring energy services for the City.

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**Nonmajor Proprietary Funds  
Combining Statement of Net Assets**

**City of Manchester, New Hampshire  
June 30, 2005**

	<b>Business-type Activities-Enterprise Funds</b>		
	<b>Non-Major</b>		
	<b>Recreation Fund</b>	<b>Aggregation Fund</b>	<b>Total</b>
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 350		\$ 350
Receivables, net of allowances for collection losses	546,400	\$ 32,048	578,448
Due from other funds		19,346	19,346
Total current assets:	546,750	51,394	598,144
Noncurrent assets:			
Capital assets, net, where applicable, of accumulated depreciation	12,434,072		12,434,072
Deferred charges	52,619		52,619
Total noncurrent assets:	12,486,691	-	12,486,691
<b>Total Assets</b>	<b>\$ 13,033,441</b>	<b>\$ 51,394</b>	<b>\$ 13,084,835</b>
<b>Liabilities</b>			
Current liabilities			
Accounts and warrants payable	\$ 634,204	\$ 93	\$ 634,297
Accrued liabilities	175,213		175,213
Due to other funds	1,855,348	1,743,447	3,598,795
Unearned revenue	27,412		27,412
Bonds and notes payable	264,962		264,962
Compensated absences	206,341		206,341
Total Current liabilities	3,163,480	1,743,540	4,907,020
Noncurrent liabilities			
Bonds payable	2,103,069		2,103,069
Total Noncurrent liabilities	2,103,069	-	2,103,069
<b>Total Liabilities</b>	<b>5,266,549</b>	<b>1,743,540</b>	<b>7,010,089</b>
<b>Net Assets</b>			
Invested in Capital Assets, net of related debt	10,066,041		10,066,041
Unreserved	(2,299,149)	(1,692,146)	(3,991,295)
<b>Total Net Assets</b>	<b>\$ 7,766,892</b>	<b>\$ (1,692,146)</b>	<b>\$ 6,074,746</b>

**Nonmajor Proprietary Funds**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Assets (Deficits)**

**City of Manchester, New Hampshire**  
**Year Ended June 30, 2005**

	<b>Business-type Activities-Enterprise Funds</b>		
	<b>Recreation Fund</b>	<b>Aggregation Fund</b>	<b>Total</b>
<b><u>Operating Revenues</u></b>			
Charges for goods and services	\$ 2,209,698	\$ 82,938	\$ 2,292,636
Other	82,087		82,087
<b>Total Operating Revenues</b>	<b>2,291,785</b>	<b>82,938</b>	<b>2,374,723</b>
<b><u>Operating Expenses</u></b>			
Personnel services	1,584,102	29,528	1,613,630
Plant maintenance	61,499		61,499
Light/heat and power	294,506		294,506
General and administrative	278,306	4,091	282,397
Depreciation and amortization	634,074	288	634,362
<b>Total Operating Expenses</b>	<b>2,852,487</b>	<b>33,907</b>	<b>2,886,394</b>
<b>Operating Loss</b>	<b>(560,702)</b>	<b>49,031</b>	<b>(511,671)</b>
<b><u>Non-Operating Revenues (Expenses), net</u></b>			
Interest expense	(115,257)	(41,558)	(156,815)
Rent and other income	25,482		25,482
Gain on disposal of fixed assets	(34,902)		(34,902)
Transfer from general fund	18,000		18,000
<b>Total Non-operating Revenues (Expenses)</b>	<b>(106,677)</b>	<b>(41,558)</b>	<b>(148,235)</b>
Net income (loss) before capital contributions	(667,379)	7,473	(659,906)
Capital Contributions	902,731		902,731
<b>Change in Net Assets</b>	<b>235,352</b>	<b>7,473</b>	<b>242,825</b>
<b>Fund Net Assets (Deficit), beginning of year</b>	<b>7,531,540</b>	<b>(1,699,619)</b>	<b>5,831,921</b>
<b>Fund Net Assets (Deficit), end of year</b>	<b>\$ 7,766,892</b>	<b>\$ (1,692,146)</b>	<b>\$ 6,074,746</b>



**Nonmajor Proprietary Funds  
Statement of Cash Flows**

**City of Manchester, New Hampshire  
Year Ended June 30, 2005**

	<b>Business-type Activities-Enterprise Funds</b>		
	<b>Recreation Fund</b>	<b>Aggregation Fund</b>	<b>Total</b>
<b><u>Cash Flows from Operating Activities</u></b>			
Cash received from customers	\$ 1,890,891	\$ 36,144	\$ 1,927,035
Cash payments for goods and services	(92,872)	(7,700)	(100,572)
Cash payments to employees for services	(1,549,497)	(30,294)	(1,579,791)
Other operating revenues	25,482		25,482
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>274,004</b>	<b>(1,850)</b>	<b>272,154</b>
<b><u>Cash Flows from Non-Capital and Related Financing Activities</u></b>			
Interest paid on cash advances		(41,558)	(41,558)
Short-term cash advance from City	1,629,180	43,408	1,672,588
<b>Net Cash Provided by Non-Capital &amp; Related Financing Activities</b>	<b>1,629,180</b>	<b>1,850</b>	<b>1,631,030</b>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>			
Proceeds from general obligation refundings	67,357		67,357
Payment to escrow agent for general obligations refunded	(66,400)		(66,400)
Principal paid on bonds	(129,674)		(129,674)
Interest paid on bonds	(116,816)		(116,816)
Proceeds of capital contributions	920,731		920,731
Acquisition and construction of capital assets	(3,246,477)		(3,246,477)
<b>Net Cash Used in Capital &amp; Related Financing Activities</b>	<b>(2,571,279)</b>	<b>-</b>	<b>(2,571,279)</b>
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>(668,095)</b>	<b>-</b>	<b>(668,095)</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>\$ 668,445</b>	<b>\$ -</b>	<b>668,445</b>
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 350</b>	<b>\$ -</b>	<b>\$ 350</b>
<b>Reconciliation of operating profit (loss) to net cash Provided by (Used in) operating activities</b>			
Operating profit (loss)	\$ (560,702)	\$ 49,031	\$ (511,671)
Adjustments to reconcile operating profit (loss) to cash provided by (used in) operating activities:			
Depreciation and amortization	634,074	288	634,362
Non-operating revenue	25,482		25,482
<b>Change in Assets and Liabilities</b>			
Increase in receivables	(409,778)	(27,448)	(437,226)
Increase in prepaid expenses and other assets	(21,884)		(21,884)
Increase (decrease) in accounts payable	572,293	(957)	571,336
Decrease in accrued liabilities	(8,970)	(2,652)	(11,622)
Increase (decrease) in compensated absences	34,605	(766)	33,839
Increase in unearned revenue	8,884		8,884
Increase in interfund liabilities		(19,346)	(19,346)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ 274,004</b>	<b>\$ (1,850)</b>	<b>\$ 272,154</b>



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**CITY OF MANCHESTER, NEW HAMPSHIRE**  
**Comprehensive Annual Financial Report**  
**Year Ended June 30, 2004**

**Governmental Capital Assets** - Capital assets of the City used in the operation not related to specific proprietary or trust funds.

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Governmental Capital Assets  
Schedule of Capital Assets - By Source

City of Manchester, New Hampshire  
June 30, 2005

**Capital Assets**

Land	\$ 18,453,869
Buildings	190,474,122
Improvements other than buildings	18,749,648
Equipment	7,798,641
Work-in-Process	118,198,405
Vehicles	19,191,362
Infrastructure	50,988,217

<b>Total Capital Assets</b>	<b><u>\$ 423,854,264</u></b>
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**Investments in Capital Assets**

Capital project funds	\$ 368,249,591
General fund revenues	28,903,502
Special revenue funds	26,701,171

<b>Total Investments in Capital Assets</b>	<b><u>\$ 423,854,264</u></b>
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	Land	Buildings	Improvements other than buildings	Equipment	Vehicles	Infrastructure	Total
<b><u>General Government</u></b>							
Building				\$ 5,985	\$ 165,741		\$ 171,726
City Clerk		\$ 90,304		89,650	45,548		225,502
City Solicitor				5,115			5,115
Civic Center	\$ 2,960,900	62,739,798					65,700,698
Economic Development Office	4,109,431			5,294			4,114,725
Elderly Services		2,890,996					2,890,996
Finance	240,833	3,770,053		25,775			4,036,661
Information Systems				1,035,819	14,375		1,050,194
Mayor					20,158		20,158
Personnel				8,354	23,898		32,252
Planning	44,714	768,974		25,311			838,999
Public Buildings	437,250	7,992,769	\$ 115,084	30,955	210,750		8,786,808
<b>Total General Government</b>	<b>7,793,128</b>	<b>78,252,894</b>	<b>115,084</b>	<b>1,232,258</b>	<b>480,470</b>	<b>-</b>	<b>87,873,834</b>
<b><u>Public Safety</u></b>							
Fire Protection	661,291	8,945,534	55,714	493,753	7,681,536		17,837,828
Police Protection	96,115	3,573,773	52,716	305,324	1,428,157		5,456,085
<b>Total Public Safety</b>	<b>757,406</b>	<b>12,519,307</b>	<b>108,430</b>	<b>799,077</b>	<b>9,109,693</b>	<b>-</b>	<b>23,293,913</b>
<b><u>Health and Sanitation</u></b>							
Cemetery	71,255	298,604		355,300	374,977		1,100,136
Health				164,530	227,559		392,089
<b>Total Health and Sanitation</b>	<b>71,255</b>	<b>298,604</b>	<b>-</b>	<b>519,830</b>	<b>602,536</b>	<b>-</b>	<b>1,492,225</b>
<b><u>Highway and Streets</u></b>							
Highway	108,104	1,270,028	2,900,109	1,522,542	7,789,904	\$ 50,047,588	63,638,275
Traffic	3,012,727	9,892,097	1,853,279	240,436	305,043		15,303,582
<b>Total Highway and Streets</b>	<b>3,120,831</b>	<b>11,162,125</b>	<b>4,753,388</b>	<b>1,762,978</b>	<b>8,094,947</b>	<b>50,047,588</b>	<b>78,941,857</b>
<b><u>Welfare</u></b>							
Welfare	27,489	109,955			-		137,444
<b>Total Welfare</b>	<b>27,489</b>	<b>109,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>137,444</b>
<b><u>Education</u></b>							
Library	72,270	1,466,211		73,775			1,612,256
School	1,609,845	82,879,593	1,835,615				86,325,053
<b>Total Education</b>	<b>1,682,115</b>	<b>84,345,804</b>	<b>1,835,615</b>	<b>73,775</b>	<b>-</b>	<b>-</b>	<b>87,937,309</b>
<b><u>Parks and Recreation</u></b>							
Parks & Recreation	5,001,645	3,785,433	11,937,131	3,410,723	903,716	940,629	25,979,277
<b>Total Parks and Recreation</b>	<b>5,001,645</b>	<b>3,785,433</b>	<b>11,937,131</b>	<b>3,410,723</b>	<b>903,716</b>	<b>940,629</b>	<b>25,979,277</b>
<b>Construction in Progress</b>		<b>111,451,632</b>	<b>6,746,773</b>				<b>118,198,405</b>
<b>Total General Fixed Assets Allocated to Functions</b>	<b>\$ 18,453,869</b>	<b>\$ 301,925,754</b>	<b>\$ 25,496,421</b>	<b>\$ 7,798,641</b>	<b>\$ 19,191,362</b>	<b>\$ 50,988,217</b>	<b>\$ 423,854,264</b>

Governmental Capital Assets  
Schedule of Changes in Capital Assets - By Function and Activity

City of Manchester, New Hampshire  
Year Ended June 30, 2005

	Capital Assets Beginning of Year	Additions	Deductions	Transfers	Capital Assets End of Year
<b><u>General Government</u></b>					
Building	\$ 167,615	\$ 11,728	\$ (7,617)		\$ 171,726
City Clerk	180,134	56,160	(10,792)		225,502
City Solicitor	5,115				5,115
Civic Center	65,700,698				65,700,698
Economic Development Office	4,114,725				4,114,725
Elderly Services	-			\$ 2,890,996	2,890,996
Finance	4,036,661				4,036,661
Information Systems	935,204	114,990			1,050,194
Mayor	20,158				20,158
Personnel	30,017			2,235	32,252
Planning	838,999				838,999
Public Buildings	8,697,892	8,449	(23,552)	104,019	8,786,808
<b>Total General Government</b>	<b>84,727,218</b>	<b>191,327</b>	<b>(41,961)</b>	<b>2,997,250</b>	<b>87,873,834</b>
<b><u>Public Safety</u></b>					
Fire Protection	17,737,301	128,304	(172,920)	145,143	17,837,828
Police Protection	5,345,022	144,954	(185,843)	151,952	5,456,085
<b>Total Public Safety</b>	<b>23,082,323</b>	<b>273,258</b>	<b>(358,763)</b>	<b>297,095</b>	<b>23,293,913</b>
<b><u>Health and Sanitation</u></b>					
Cemetery	1,118,719	17,246		(35,829)	1,100,136
Health	392,089				392,089
<b>Total Health and Sanitation</b>	<b>1,510,808</b>	<b>17,246</b>	<b>-</b>	<b>(35,829)</b>	<b>1,492,225</b>
<b><u>Highway and Streets</u></b>					
Highway	50,738,961	11,286,241	(549,843)	2,162,916	63,638,275
Traffic	15,986,907		(707,223)	23,898	15,303,582
<b>Total Highway and Streets</b>	<b>66,725,868</b>	<b>11,286,241</b>	<b>(1,257,066)</b>	<b>2,186,814</b>	<b>78,941,857</b>
<b><u>Welfare</u></b>					
Welfare	160,432			(22,988)	137,444
<b>Total Welfare</b>	<b>160,432</b>		<b>-</b>	<b>(22,988)</b>	<b>137,444</b>
<b><u>Education</u></b>					
High School Athletics					
Library	1,469,481	10,775		132,000	1,612,256
School	82,002,710		(67,633)	4,389,976	86,325,053
<b>Total Education</b>	<b>83,472,191</b>	<b>10,775</b>	<b>(67,633)</b>	<b>4,521,976</b>	<b>87,937,309</b>
<b><u>Parks and Recreation</u></b>					
Parks & Recreation	25,169,433	857,231	(309,797)	262,410	25,979,277
<b>Total Parks and Recreation</b>	<b>25,169,433</b>	<b>857,231</b>	<b>(309,797)</b>	<b>262,410</b>	<b>25,979,277</b>
<b>Construction in Progress</b>	<b>42,403,357</b>	<b>86,007,083</b>	<b>(5,307)</b>	<b>(10,206,728)</b>	<b>118,198,405</b>
<b>Total General Fixed Assets Allocated to Functions</b>	<b>\$ 327,251,630</b>	<b>\$ 98,643,161</b>	<b>\$ (2,040,527)</b>	<b>\$ -</b>	<b>\$ 423,854,264</b>



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